

(3) THE BOARD SHALL PAY ANY PENALTY COLLECTED UNDER THIS SUBSECTION INTO THE GENERAL FUND OF THE STATE.

(b) The Board shall consider the following facts in the granting, denial, renewal, suspension, or revocation of a license or the reprimand of a licensee when an applicant or licensee is convicted of a felony or misdemeanor described in subsection [(a)(3)] (A)(1)(III) of this section:

- (1) the nature of the crime;
- (2) the relationship of the crime to the activities authorized by the license;
- (3) with respect to a felony, the relevance of the conviction to the fitness and qualification of the applicant or licensee to practice certified public accountancy;
- (4) the length of time since the conviction; and
- (5) the behavior and activities of the applicant or licensee before and after the conviction.

(c) On suspension or revocation of a license, the holder shall surrender to the Board the license certificate of the holder.

(d) At the end of a suspension period, the Board shall return to the licensee the license certificate surrendered under this section.

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(A) A person who violates any provision of this subtitle is guilty of a misdemeanor and on conviction is subject to a fine not exceeding \$500 or imprisonment not exceeding 6 months or both.

(B) (1) THE BOARD MAY IMPOSE ON A PERSON WHO VIOLATES ANY PROVISION OF THIS SUBTITLE A PENALTY NOT EXCEEDING \$5,000 FOR EACH VIOLATION.

(2) IN SETTING THE AMOUNT OF THE PENALTY, THE BOARD SHALL CONSIDER:

- (I) THE SERIOUSNESS OF THE VIOLATION;
 - (II) THE HARM CAUSED BY THE VIOLATION;
 - (III) THE GOOD FAITH OF THE VIOLATOR;
 - (IV) ANY HISTORY OF PREVIOUS VIOLATIONS BY THE VIOLATOR;
- AND
- (V) ANY OTHER RELEVANT FACTORS.

(3) THE BOARD SHALL PAY ANY PENALTY COLLECTED UNDER THIS SUBSECTION INTO THE GENERAL FUND OF THE STATE.